

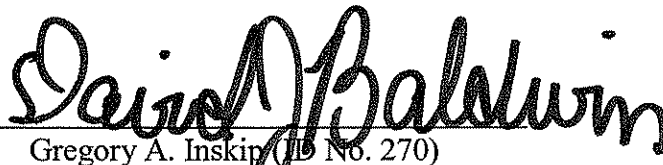
**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

CHAPTER 7 TRUSTEE JEFFREY L. BURTCH,)	
)	
Plaintiff,)	
)	
v.)	Civil Action No. 07-556 JJF-LPS
)	
MILBERG FACTORS, INC., et al.)	
)	
Defendants.)	
)	

**DEFENDANT CAPITAL FACTORS, INC.'S
MOTION TO DISMISS THE COMPLAINT**

Defendant Capital Factors, Inc. ("Capital Factors") hereby moves the Court to dismiss the Complaint pursuant to Fed. R. Civ. P. 12(b)(6) for the reasons set forth in both the *Reply Memorandum of Law in Support of Defendant The CIT Group/Commercial Services, Inc. 's Motion to Dismiss the Complaint*, filed by The CIT Group/Commercial Services, Inc. on April 2, 2008 (D.I. 53) (the "CIT reply") and *Reply Brief of Defendants GMAC Commercial Finance LLC, Sterling Factors Corporation and Wells Fargo Century, Inc. In Support of Their Motion to Dismiss*, filed by GMAC Commercial Finance LLC, Sterling Factors Corporation, and Wells Fargo Century, Inc. on April 2, 2008 (D.I. 52) (the "GMAC reply"). By express reference thereto, Capital Factors joins, adopts, and/or incorporates the CIT and GMAC replies fully herein.

POTTER ANDERSON & CORROON LLP

By 

Gregory A. Inskip (JD No. 270)

David J. Baldwin (JD No. 1010)

Hercules Plaza, 6th Floor

1313 North Market Street

P.O. Box 951

Wilmington, Delaware 19899-0951

Tel: (302) 984-6000

Fax: (302) 658-1192

ginskip@potteranderson.com

dbaldwin@potteranderson.com

Attorneys for Defendant Capital Factors, Inc.

Dated: April 3, 2008
858468/ 32419

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FOR THE DISTRICT OF DELAWARE**

CHAPTER 7 TRUSTEE JEFFREY L. BURTCH,)

Plaintiff,)

v.)

MILBERG FACTORS, INC., et al.)

Defendants.)

Civil Action No. 07-556 JJF-LPS

ORDER

This _____ day of _____, 2008, the Court having considered Defendant Capital Factors, Inc.'s Motion to Dismiss the Complaint and the parties' arguments and briefing in support thereof and in opposition thereto,

IT IS HEREBY ORDERED that Defendant Capital Factors, Inc.'s Motion to Dismiss the Complaint is **GRANTED**.

United States District Judge